

Casualties and Thefts

- See separate instructions.
► Attach to your tax return.

► Use a separate Form 4684 for each casualty or theft.

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** _____
 Property **B** _____
 Property **C** _____
 Property **D** _____

		Properties							
		A		B		C		D	
2	Cost or other basis of each property.								
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)								
Note: If line 2 is more than line 3, skip line 4.									
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.								
5	Fair market value before casualty or theft								
6	Fair market value after casualty or theft.								
7	Subtract line 6 from line 5								
8	Enter the smaller of line 2 or line 7								
9	Subtract line 3 from line 8. If zero or less, enter -0-								
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D								
11	Enter the smaller of line 10 or \$100. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005, and was caused by Hurricane Katrina, enter -0-								
12	Subtract line 11 from line 10								
Caution: Use only one Form 4684 for lines 13 through 21.									
13	Add the amounts on line 12 of all Forms 4684								
14	Add the amounts on line 4 of all Forms 4684								
15	<ul style="list-style-type: none"> • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. 								
16	If line 14 is less than line 13, enter the difference								
17	Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11.								
18	Is line 17 less than line 16? <input type="checkbox"/> No. Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return. <input type="checkbox"/> Yes. Subtract line 17 from line 16.								
19	Enter 10% of your adjusted gross income from Form 1040, line 38. Estates and trusts, see instructions								
20	Subtract line 19 from line 18. If zero or less, enter -0-								
21	Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return								

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

22 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** _____
 Property **B** _____
 Property **C** _____
 Property **D** _____

	Properties							
	A		B		C		D	
23 Cost or adjusted basis of each property.	23							
24 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 Note: If line 23 is more than line 24, skip line 25	24							
25 Gain from casualty or theft. If line 24 is more than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	25							
26 Fair market value before casualty or theft	26							
27 Fair market value after casualty or theft.	27							
28 Subtract line 27 from line 26	28							
29 Enter the smaller of line 23 or line 28 Note: If the property was totally destroyed by casualty or lost from theft , enter on line 29 the amount from line 23.	29							
30 Subtract line 24 from line 29. If zero or less, enter -0-	30							
31 Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 or line 37 (see instructions).	31							

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

32 _____	()	()	()	()		
33 Totals. Add the amounts on line 32	33	()	()	()	()	
34 Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	34					
35 Enter the amount from line 33, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions	35					

Casualty or Theft of Property Held More Than One Year

36 Casualty or theft gains from Form 4797, line 32	36				
37 _____	()	()	()	()	
38 Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii)	38	()	()	()	
39 Total gains. Add lines 36 and 37, column (c)	39				
40 Add amounts on line 38, columns (b)(i) and (b)(ii)	40				
41 If the loss on line 40 is more than the gain on line 39: a Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	41a				
b Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11.	41b				
42 If the loss on line 40 is less than or equal to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 Note: Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.	42				